

Veroilmoitusraportti Finland – Verovuosi 2025

Raportin valuutta: EUR

Raportointijakso 01.01.2025 - 31.12.2025

Cover Letter

To whom it may concern,

Please find enclosed the tax summary of your cryptocurrency transactions for the tax year **2025**, prepared by **CoinTaxReporting**. This report is intended as a filing aid for your tax return and as supporting documentation for the relevant tax authority.

The report is structured as follows:

- I. Spot Trading Positions** – Overview of all cryptocurrency purchases and sales, including cost basis, proceeds, and realized gain/loss per transaction.
- II. Convert / Coin-to-Coin Swaps** – Instant exchanges of one cryptocurrency for another; treated as a disposal of the source asset and acquisition of the target asset.
- III. Margin Trading** – Credit-based purchases and sales (cross margin / isolated margin) including margin interest charges.
- IV. Futures / Perpetual Contracts** – Realized gains and losses from futures, perpetuals, and other derivative positions.
- V. Mining Income** – Revenue from cryptocurrency mining operations, classified as ordinary income or business income depending on scale and jurisdiction.
- VI. Staking, Airdrops & Other Income** – Income received from staking, proof-of-stake validation, airdrops, lending interest, and similar activities.
- VII. DeFi / Liquidity Mining** – Income and disposals from decentralized finance protocols, liquidity pool positions, and yield farming activities.
- VIII. NFTs** – Gains and losses from the purchase and sale of Non-Fungible Tokens, treated analogously to cryptocurrency disposals.
- IX. Funding Fees** – Financing costs paid and received on perpetual positions, deductible or reportable as income depending on jurisdiction.
- X. Exchanges & Wallets Used** – Overview of the data sources (exchanges, wallets, blockchain addresses) on which this report is based.

All amounts are stated in **EUR**. Foreign currency amounts have been converted using the reference exchange rate applicable at the time of each transaction.

Disclaimer: This report has been generated automatically based on imported transaction data and does not constitute legal or tax advice. We recommend having all figures reviewed by a qualified tax professional before submission.

Sincerely,

OmaVero-kentät (ote) – Verovuosi 2025

VEROILMOITUS – Luovutusvoitot ja -tappiot (virtuaalivaluutta)		Pääomatulot · Verovuosi 2025 · EUR
OmaVero-täyttöä varten – generoitu automaattisesti tarkistetuista transaktioista (FIFO)		
Kohta	Kuvaus (OmaVero: Luovutusvoitot ja -tappiot > Virtuaalivaluutta)	Määrä (EUR)
A. LUOVUTUSVOITOT JA -TAPPIOT (TVL 45–47 §)		
LP1	Luovutushinnat yhteensä (1 000 EUR -rajan arviointiin, TVL 48 § 6 mom.)	139.68
LP2	Hankintameno (FIFO – hankintamenomenetelmä tai hankintameno-olettama)	151.19
LP3	Luovutuksesta aiheutuneet kulut (myyntipalkkiot jne.)	0.17
LP4	Luovutusvoitto (+) tai -tappio (–) netto	-12.08
B. MUUT PÄÄOMATULOT (TVL 33 §) – Staking / Johdannaiset / Rahoitusmaksut		
MP1	Muut pääomatulot – staking, airdrops, palkkiot (OmaVero: Muut pääomatulot)	7.98
MP2	Johdannaisten (futures/perpetuals) realisoitu nettotulos	13.17
MP3	Rahoitusmaksut (funding fees) – nettotulos	0.16
MP4	Pääomatulot yhteensä (netto, kaikki kategoriat)	34.69
Huom: Luovutushinnat yhteensä ≤ 1'000.00 EUR – voitot voivat olla verovapaita (TVL 48 § 6 mom.). Tarkista verotuksessa.		
Tämä ote on laadittu OmaVero-ilmoitusta varten. Lopullinen verotus vahvistetaan Verohallinnossa. Tarkista hankintamenomenetelmän soveltuvuus (FIFO vs. hankintameno-olettama 20%/40%).		

Yhteenveto - Suomi (luovutusvoitot ja -tappiot)

Kohta	Kuvaus	Maara (EUR)
Luovutushinnat yhteensa	Luovutushintojen summa (relevant für die 1.000 €-Schwelle)	139.68
Erlöse (gross)	Myyntiserlöse (gross)	139.68
Hankinnan kulut	Vahennyskelpoinen hankintameno (FIFO / hankintameno-olettama)	151.19
Myyntikulut	Vahennyskelpoiset myyntikulut	0.17
Nettotulos	Luovutusvoitto / -tappio	-12.08

Huom: luovutushinnat <= 1'000.00 EUR (voi olla verovapaa)

Arvio - paaomavero (informatiivinen)

Kohta	Kuvaus	Maara (EUR)
Voitot	Positiivisten tulosten summa	0.00
Tappiot	Negatiivisten tulosten summa	0.00
Netto	Nettotulos (vain raportin luovutuksista)	0.00
Veroarvio	Informatiivinen arvio verokannoilla 30.00% / 34.00% (raja 30'000.00 EUR)	10.41

Tama veroarvio on suuntaa-antava ja huomioi vain taman raportin netto-luovutustuloksen..

Yhteenveto - tulot (informatiivinen)

Kategoria	Kuvaus	Maara (EUR)
Ansiotulo	z. B. PoW-Mining (typisch)	0.00
Paaomatulo	z. B. bestimmte Staking-/Zinsfälle (je nach Umständen)	0.00
Luokittelematon	Falls im Import/Adapter keine Kategorie gesetzt wurde	0.00
Yhteensa Tulot (informativ)		0.00

Luovutusten yhteenveto

Myyntipäivä	Ostopaivä	Asset	Nominal	Quote	Erlös (EUR)	Osto (EUR)	Myyntikulut (EUR)	Hankinnan kulut (EUR)	Tulos (EUR)
31.08.2025	31.08.2025	× XRP	1.800000	🇺🇸 USDT	4.34	4.36	0.00	0.00	-0.03
01.09.2025	31.08.2025	× XRP	0.200000	🇺🇸 USDT	0.47	0.48	0.00	0.00	-0.01
01.09.2025	31.08.2025	× XRP	2.000000	🇺🇸 USDT	4.73	4.82	0.01	0.00	-0.09
02.09.2025	02.09.2025	× XRP	1.800000	🇺🇸 USDT	4.36	4.35	0.00	0.00	-0.01
02.09.2025	02.09.2025	× XRP	1.200000	🇺🇸 USDT	2.91	2.90	0.00	0.00	0.00
03.09.2025	02.09.2025	× XRP	3.000000	🇺🇸 USDT	7.32	7.27	0.01	0.01	0.04
01.09.2025	31.08.2025	🇺🇸 ARB	9.900000	🇺🇸 USDT	4.15	4.28	0.00	0.00	-0.14
01.09.2025	01.09.2025	🇺🇸 ARB	18.700000	🇺🇸 USDT	7.84	7.86	0.01	0.01	-0.03
01.09.2025	01.09.2025	🇺🇸 ENA	8.160000	🇺🇸 USDT	4.37	4.39	0.00	0.00	-0.03
01.09.2025	01.09.2025	🇺🇸 ENA	0.120000	🇺🇸 USDT	0.06	0.06	0.00	0.00	0.00
02.09.2025	22.11.2023	🇺🇸 ALGO	37.000000	🇺🇸 USDT	7.40	4.03	0.01	0.01	3.35
02.09.2025	22.11.2023	🇺🇸 ALGO	37.000000	🇺🇸 USDT	7.38	4.03	0.01	0.01	3.34
22.10.2025	22.11.2023	🇺🇸 ALGO	25.900001	🇺🇸 USDT	0.00	2.82	0.00	0.01	-2.83
03.09.2025	03.09.2025	🇺🇸 DOT	1.360000	🇺🇸 USDT	4.51	4.51	0.00	0.00	-0.01
03.09.2025	03.09.2025	🇺🇸 DOT	0.830000	🇺🇸 USDT	2.75	2.75	0.00	0.00	-0.01
11.11.2025	03.09.2025	🇺🇸 DOT	0.010000	EUR	0.03	0.04	0.00	0.00	-0.01
11.11.2025	16.10.2025	🇺🇸 DOT	1.225150	EUR	3.26	3.96	0.03	0.04	-0.77
03.09.2025	01.09.2025	🇺🇸 TIA	3.280000	🇺🇸 USDT	4.59	4.41	0.00	0.00	0.17
03.09.2025	01.09.2025	🇺🇸 TIA	0.010000	🇺🇸 USDT	0.01	0.01	0.00	0.00	0.00
03.09.2025	03.09.2025	🇺🇸 TIA	3.460000	🇺🇸 USDT	4.84	4.84	0.00	0.00	-0.01
05.09.2025	04.09.2025	🇺🇸 THETA	10.700000	🇺🇸 USDT	7.19	7.27	0.01	0.01	-0.09
05.09.2025	31.08.2025	🇺🇸 OP	0.500000	🇺🇸 USDT	0.30	0.30	0.00	0.00	0.00
05.09.2025	31.08.2025	🇺🇸 OP	7.350000	🇺🇸 USDT	4.46	4.44	0.00	0.00	0.01
05.09.2025	31.08.2025	🇺🇸 OP	2.140000	🇺🇸 USDT	1.30	1.29	0.00	0.00	0.00
22.10.2025	31.08.2025	🇺🇸 OP	0.010000	🇺🇸 USDT	0.00	0.01	0.00	0.00	-0.01
22.10.2025	15.09.2025	🇺🇸 OP	0.470000	🇺🇸 USDT	0.00	0.32	0.00	0.00	-0.32
22.10.2025	15.09.2025	🇺🇸 OP	6.970000	🇺🇸 USDT	0.00	4.68	0.00	0.00	-4.68
22.10.2025	15.09.2025	🇺🇸 OP	0.102440	🇺🇸 USDT	0.00	0.07	0.00	0.00	-0.07
24.10.2025	15.09.2025	🇺🇸 OP	0.017560	🇺🇸 USDT	0.01	0.01	0.00	0.00	-0.01
24.10.2025	23.10.2025	🇺🇸 OP	32.952440	🇺🇸 USDT	12.56	12.22	0.00	0.01	0.33
05.09.2025	29.11.2022	🇺🇸 ACH	361.000000	🇺🇸 USDT	5.99	3.30	0.01	0.00	2.67
22.10.2025	25.11.2022	🇺🇸 ONE	26.831000	🇺🇸 USDT	0.00	0.37	0.00	0.00	-0.37
22.10.2025	03.09.2025	🇺🇸 ONE	522.619044	🇺🇸 USDT	0.00	4.62	0.00	0.00	-4.62
22.10.2025	15.09.2025	🇺🇸 HBAR	21.000000	🇺🇸 USDT	3.02	4.30	0.00	0.00	-1.28
22.10.2025	22.10.2025	🇺🇸 HBAR	27.707403	🇺🇸 USDT	3.99	4.36	0.00	0.00	-0.38
22.10.2025	22.10.2025	🇺🇸 HBAR	20.640610	🇺🇸 USDT	2.97	4.36	0.00	0.00	-1.39
22.10.2025	22.10.2025	🇺🇸 HBAR	19.069154	🇺🇸 USDT	2.74	4.36	0.00	0.00	-1.62
22.10.2025	22.10.2025	🇺🇸 HBAR	1.173997	🇺🇸 USDT	0.17	4.36	0.00	0.00	-4.19
22.10.2025	22.10.2025	🇺🇸 HBAR	1.067764	🇺🇸 USDT	0.15	4.36	0.00	0.00	-4.21
24.10.2025	15.11.2021	🇺🇸 BNB	0.013000	🇺🇸 USDT	12.63	6.52	0.00	0.13	5.98
30.10.2025	26.09.2022	🇺🇸 XDC	54.630000	🇺🇸 USDT	2.74	1.68	0.00	0.00	1.06
11.11.2025	11.11.2021	🇺🇸 SOL	0.022420	EUR	3.10	4.82	0.03	0.10	-1.84
11.11.2025	16.10.2025	XXRP	0.494100	EUR	1.03	0.99	0.01	0.01	0.02
Yhteensä					139.68	151.19	0.17	0.41	-12.08

Eritelty tapahtumaluettelo per asset (osto -> myynti, tulos)

XRP									
Tapahtuma	Paiva	Nominal	Quote	Hinta/yks.	Yhteensa	Valuuttakurssi	Tulos (EUR)	Ref	
Osto	31.08.2025	1.800000	 USDT	2.8221	5.07978	0.85778007	4.357334	FI-CG-2	
Osto NK					0.00508	0.85778007	0.004357	FI-CG-2	
Myynti	31.08.2025	1.800000	 USDT	2.8091	5.05638	0.85778007	4.337262	FI-CG-1	
Myyntin kulut					0.005056	0.85778007	0.004337	FI-CG-3	
Tulos (FIFO, tatsächlich)							-0.028767	FI-CG-4	
Osto	31.08.2025	0.200000	 USDT	2.8221	0.56442	0.85778007	0.484148	FI-CG-2	
Osto NK					0.000564	0.85778007	0.000484	FI-CG-2	
Myynti	01.09.2025	0.200000	 USDT	2.7731	0.55462	0.85360649	0.473427	FI-CG-1	
Myyntin kulut					0.000681	0.85360649	0.000581	FI-CG-3	
Tulos (FIFO, tatsächlich)							-0.011786	FI-CG-4	
Osto	31.08.2025	2.000000	 USDT	2.8067	5.6134	0.85778007	4.815063	FI-CG-2	
Osto NK					0.005613	0.85778007	0.004815	FI-CG-2	
Myynti	01.09.2025	2.000000	 USDT	2.7731	5.5462	0.85360649	4.734272	FI-CG-1	
Myyntin kulut					0.006807	0.85360649	0.00581	FI-CG-3	
Tulos (FIFO, tatsächlich)							-0.091416	FI-CG-4	
Osto	02.09.2025	1.800000	 USDT	2.8172	5.07096	0.85866392	4.35425	FI-CG-2	
Osto NK					0.005071	0.85866392	0.004354	FI-CG-2	
Myynti	02.09.2025	1.800000	 USDT	2.8196	5.07528	0.85866392	4.35796	FI-CG-1	
Myyntin kulut					0.005075	0.85866392	0.004358	FI-CG-3	
Tulos (FIFO, tatsächlich)							-0.005003	FI-CG-4	
Osto	02.09.2025	1.200000	 USDT	2.8172	3.38064	0.85866392	2.902834	FI-CG-2	
Osto NK					0.003381	0.85866392	0.002903	FI-CG-2	
Myynti	02.09.2025	1.200000	 USDT	2.8196	3.38352	0.85866392	2.905307	FI-CG-1	
Myyntin kulut					0.003384	0.85866392	0.002905	FI-CG-3	
Tulos (FIFO, tatsächlich)							-0.003335	FI-CG-4	
Osto	02.09.2025	3.000000	 USDT	2.8222	8.4666	0.85866392	7.269964	FI-CG-2	
Osto NK					0.008467	0.85866392	0.00727	FI-CG-2	
Myynti	03.09.2025	3.000000	 USDT	2.8439	8.5317	0.85814812	7.321462	FI-CG-1	
Myyntin kulut					0.008532	0.85814812	0.007321	FI-CG-3	
Tulos (FIFO, tatsächlich)							0.036907	FI-CG-4	

ARB

Tapahtuma	Paiva	Nominal	Quote	Hinta/yks.	Yhteensa	Valuuttakurssi	Tulos (EUR)	Ref
Osto	31.08.2025	9.900000	USDT	0.5045	4.99455	0.85778007	4.284225	FI-CG-2
Osto NK					0.004995	0.85778007	0.004284	FI-CG-2
Myynti	01.09.2025	9.900000	USDT	0.4909	4.85991	0.85360649	4.148451	FI-CG-1
Myyntin kulut					0.00486	0.85360649	0.004148	FI-CG-3
Tulos (FIFO, tatsächlich)							-0.144207	FI-CG-4
Osto	01.09.2025	18.700000	USDT	0.4921	9.20227	0.85360649	7.855117	FI-CG-2
Osto NK					0.009202	0.85360649	0.007855	FI-CG-2
Myynti	01.09.2025	18.700000	USDT	0.4909	9.17983	0.85360649	7.835962	FI-CG-1
Myyntin kulut					0.00918	0.85360649	0.007836	FI-CG-3
Tulos (FIFO, tatsächlich)							-0.034846	FI-CG-4

ENA

Tapahtuma	Paiva	Nominal	Quote	Hinta/yks.	Yhteensa	Valuuttakurssi	Tulos (EUR)	Ref
Osto	01.09.2025	8.160000	USDT	0.63	5.1408	0.85360649	4.38822	FI-CG-2
Osto NK					0.005141	0.85360649	0.004388	FI-CG-2
Myynti	01.09.2025	8.160000	USDT	0.6269	5.115504	0.85360649	4.366627	FI-CG-1
Myyntin kulut					0.005116	0.85360649	0.004367	FI-CG-3
Tulos (FIFO, tatsächlich)							-0.030348	FI-CG-4
Osto	01.09.2025	0.120000	USDT	0.63	0.0756	0.85360649	0.064533	FI-CG-2
Osto NK					0.000076	0.85360649	0.000065	FI-CG-2
Myynti	01.09.2025	0.120000	USDT	0.6269	0.075228	0.85360649	0.064215	FI-CG-1
Myyntin kulut					0.000075	0.85360649	0.000064	FI-CG-3
Tulos (FIFO, tatsächlich)							-0.000446	FI-CG-4

ALGO

Tapahtuma	Paiva	Nominal	Quote	Hinta/yks.	Yhteensa	Valuuttakurssi	Tulos (EUR)	Ref
Osto	22.11.2023	37.000000	EUR	0.11887	4.39819	0.91650628	4.030969	FI-CG-2
Osto NK					0.010995	0.91650628	0.010077	FI-CG-2
Myynti	02.09.2025	37.000000	USDT	0.2329	8.6173	0.85866392	7.399365	FI-CG-1
Myyntin kulut					0.008617	0.85866392	0.007399	FI-CG-3
Tulos (FIFO, tatsächlich)							3.350919	FI-CG-4
Osto	22.11.2023	37.000000	EUR	0.11887	4.39819	0.91650628	4.030969	FI-CG-2
Osto NK					0.010995	0.91650628	0.010077	FI-CG-2
Myynti	02.09.2025	37.000000	USDT	0.2324	8.5988	0.85866392	7.383479	FI-CG-1
Myyntin kulut					0.008599	0.85866392	0.007383	FI-CG-3
Tulos (FIFO, tatsächlich)							3.33505	FI-CG-4
Osto	22.11.2023	25.900001	EUR	0.11887	3.078733	0.91650628	2.821678	FI-CG-2
Osto NK					0.007697	0.91650628	0.007054	FI-CG-2
Myynti	22.10.2025	25.900001	USDT	0.00	0.00	0.86303616	0.00	FI-CG-1
Tulos (FIFO, tatsächlich)							-2.828732	FI-CG-4

 DOT

Tapahtuma	Paiva	Nominal	Quote	Hinta/yks.	Yhteensa	Valuuttakurssi	Tulos (EUR)	Ref
Osto	03.09.2025	1.360000	 USDT	3.865	5.2564	0.85814812	4.51077	FI-CG-2
Osto NK					0.005256	0.85814812	0.004511	FI-CG-2
Myynti	03.09.2025	1.360000	 USDT	3.865	5.2564	0.85814812	4.51077	FI-CG-1
Myyntin kulut					0.005256	0.85814812	0.004511	FI-CG-3
Tulos (FIFO, tatsächlich)							-0.009022	FI-CG-4
Osto	03.09.2025	0.830000	 USDT	3.865	3.20795	0.85814812	2.752896	FI-CG-2
Osto NK					0.003208	0.85814812	0.002753	FI-CG-2
Myynti	03.09.2025	0.830000	 USDT	3.865	3.20795	0.85814812	2.752896	FI-CG-1
Myyntin kulut					0.003208	0.85814812	0.002753	FI-CG-3
Tulos (FIFO, tatsächlich)							-0.005506	FI-CG-4
Osto	03.09.2025	0.010000	 USDT	3.865	0.03865	1.0000	0.03865	FI-CG-2
Osto NK					0.000039	1.0000	0.000039	FI-CG-2
Myynti	11.11.2025	0.010000	EUR	2.663645	0.026636	1.0000	0.026636	FI-CG-1
Myyntin kulut					0.000243	1.0000	0.000243	FI-CG-3
Tulos (FIFO, tatsächlich)							-0.012295	FI-CG-4
Osto	16.10.2025	1.225150	 USDT	3.234636	3.962913	1.0000	3.962913	FI-CG-2
Osto NK					0.039594	1.0000	0.039594	FI-CG-2
Myynti	11.11.2025	1.225150	EUR	2.663645	3.263364	1.0000	3.263364	FI-CG-1
Myyntin kulut					0.029757	1.0000	0.029757	FI-CG-3
Tulos (FIFO, tatsächlich)							-0.768901	FI-CG-4

 TIA

Tapahtuma	Paiva	Nominal	Quote	Hinta/yks.	Yhteensa	Valuuttakurssi	Tulos (EUR)	Ref
Osto	01.09.2025	3.280000	 USDT	1.575	5.166	0.85360649	4.409731	FI-CG-2
Osto NK					0.005166	0.85360649	0.00441	FI-CG-2
Myynti	03.09.2025	3.280000	 USDT	1.63	5.3464	0.85814812	4.588003	FI-CG-1
Myyntin kulut					0.005346	0.85814812	0.004588	FI-CG-3
Tulos (FIFO, tatsächlich)							0.169274	FI-CG-4
Osto	01.09.2025	0.010000	 USDT	1.575	0.01575	0.85360649	0.013444	FI-CG-2
Osto NK					0.000016	0.85360649	0.000013	FI-CG-2
Myynti	03.09.2025	0.010000	 USDT	1.631	0.01631	0.85814812	0.013996	FI-CG-1
Myyntin kulut					0.000016	0.85814812	0.000014	FI-CG-3
Tulos (FIFO, tatsächlich)							0.000525	FI-CG-4
Osto	03.09.2025	3.460000	 USDT	1.631	5.64326	0.85814812	4.842753	FI-CG-2
Osto NK					0.005643	0.85814812	0.004843	FI-CG-2
Myynti	03.09.2025	3.460000	 USDT	1.631	5.64326	0.85814812	4.842753	FI-CG-1
Myyntin kulut					0.005643	0.85814812	0.004843	FI-CG-3
Tulos (FIFO, tatsächlich)							-0.009686	FI-CG-4

THETA

Tapahtuma	Paiva	Nominal	Quote	Hinta/yks.	Yhteensa	Valuuttakurssi	Tulos (EUR)	Ref
Osto	04.09.2025	10.700000	 USDT	0.791	8.4637	0.85859019	7.26685	FI-CG-2
Osto NK					0.008464	0.85859019	0.007267	FI-CG-2
Myynti	05.09.2025	10.700000	 USDT	0.786	8.4102	0.85492006	7.190049	FI-CG-1
Myyntin kulut					0.00841	0.85492006	0.00719	FI-CG-3
Tulos (FIFO, tatsächlich)							-0.091258	FI-CG-4

Tapahtuma	Paiva	Nominal	Quote	Hinta/yks.	Yhteensa	Valuuttakurssi	Tulos (EUR)	Ref
Osto	31.08.2025	0.500000	 USDT	0.7039	0.35195	0.85778007	0.301896	FI-CG-2
Osto NK					0.000352	0.85778007	0.000302	FI-CG-2
Myynti	05.09.2025	0.500000	 USDT	0.7092	0.3546	0.85492006	0.303155	FI-CG-1
Myyntin kulut					0.000355	0.85492006	0.000303	FI-CG-3
Tulos (FIFO, tatsächlich)							0.000654	FI-CG-4
Osto	31.08.2025	7.350000	 USDT	0.7039	5.173665	0.85778007	4.437867	FI-CG-2
Osto NK					0.005174	0.85778007	0.004438	FI-CG-2
Myynti	05.09.2025	7.350000	 USDT	0.7092	5.21262	0.85492006	4.456373	FI-CG-1
Myyntin kulut					0.005213	0.85492006	0.004456	FI-CG-3
Tulos (FIFO, tatsächlich)							0.009612	FI-CG-4
Osto	31.08.2025	2.140000	 USDT	0.7039	1.506346	0.85778007	1.292114	FI-CG-2
Osto NK					0.001506	0.85778007	0.001292	FI-CG-2
Myynti	05.09.2025	2.140000	 USDT	0.7092	1.517688	0.85492006	1.297502	FI-CG-1
Myyntin kulut					0.001518	0.85492006	0.001298	FI-CG-3
Tulos (FIFO, tatsächlich)							0.002799	FI-CG-4
Osto	31.08.2025	0.010000	 USDT	0.7039	0.007039	0.85778007	0.006038	FI-CG-2
Osto NK					0.000007	0.85778007	0.000006	FI-CG-2
Myynti	22.10.2025	0.010000	 USDT	0.00	0.00	0.86303616	0.00	FI-CG-1
Tulos (FIFO, tatsächlich)							-0.006044	FI-CG-4
Osto	15.09.2025	0.470000	 USDT	0.7892	0.370924	0.84990651	0.315251	FI-CG-2
Osto NK					0.000371	0.84990651	0.000315	FI-CG-2
Myynti	22.10.2025	0.470000	 USDT	0.00	0.00	0.86303616	0.00	FI-CG-1
Tulos (FIFO, tatsächlich)							-0.315566	FI-CG-4
Osto	15.09.2025	6.970000	 USDT	0.7892	5.500724	0.84990651	4.675101	FI-CG-2
Osto NK					0.005501	0.84990651	0.004675	FI-CG-2
Myynti	22.10.2025	6.970000	 USDT	0.00	0.00	0.86303616	0.00	FI-CG-1
Tulos (FIFO, tatsächlich)							-4.679776	FI-CG-4
Osto	15.09.2025	0.102440	 USDT	0.7892	0.080846	0.84990651	0.068711	FI-CG-2
Osto NK					0.000081	0.84990651	0.000069	FI-CG-2
Myynti	22.10.2025	0.102440	 USDT	0.00	0.00	0.86303616	0.00	FI-CG-1
Tulos (FIFO, tatsächlich)							-0.06878	FI-CG-4
Osto	15.09.2025	0.017560	 USDT	0.7892	0.013858	0.84990651	0.011778	FI-CG-2
Osto NK					0.000014	0.84990651	0.000012	FI-CG-2
Myynti	24.10.2025	0.017560	 USDT	0.4427	0.007774	0.86117809	0.006695	FI-CG-1
Myyntin kulut					0.00	0.86117809	0.00	FI-CG-3
Tulos (FIFO, tatsächlich)							-0.005095	FI-CG-4
Osto	23.10.2025	32.952440	 USDT	0.4299	14.166254	0.86258949	12.219662	FI-CG-2
Osto NK					0.014166	0.86258949	0.01222	FI-CG-2
Myynti	24.10.2025	32.952440	 USDT	0.4427	14.588045	0.86117809	12.562905	FI-CG-1
Myyntin kulut					0.00001	0.86117809	0.000008	FI-CG-3
Tulos (FIFO, tatsächlich)							0.331015	FI-CG-4

ACH								
Tapahtuma	Paiva	Nominal	Quote	Hinta/yks.	Yhteensa	Valuuttakurssi	Tulos (EUR)	Ref
Osto	29.11.2022	361.000000	USDT	0.00949	3.42589	0.96469226	3.30493	FI-CG-2
Osto NK					0.003426	0.96469226	0.003305	FI-CG-2
Myynti	05.09.2025	361.000000	USDT	0.0194	7.0034	0.85492006	5.987347	FI-CG-1
Myyntin kulut					0.007003	0.85492006	0.005987	FI-CG-3
Tulos (FIFO, tatsächlich)							2.673125	FI-CG-4

ONE								
Tapahtuma	Paiva	Nominal	Quote	Hinta/yks.	Yhteensa	Valuuttakurssi	Tulos (EUR)	Ref
Osto	25.11.2022	26.831000	USDT	0.0142	0.381	0.96385542	0.367229	FI-CG-2
Osto NK					0.000762	0.96385542	0.000734	FI-CG-2
Myynti	22.10.2025	26.831000	USDT	0.00	0.00	0.86303616	0.00	FI-CG-1
Tulos (FIFO, tatsächlich)							-0.367964	FI-CG-4
Osto	03.09.2025	522.619044	USDT	0.0103	5.382976	0.85814812	4.619391	FI-CG-2
Osto NK					0.005383	0.85814812	0.004619	FI-CG-2
Myynti	22.10.2025	522.619044	USDT	0.00	0.00	0.86303616	0.00	FI-CG-1
Tulos (FIFO, tatsächlich)							-4.62401	FI-CG-4

HBAR								
Tapahtuma	Paiva	Nominal	Quote	Hinta/yks.	Yhteensa	Valuuttakurssi	Tulos (EUR)	Ref
Osto	15.09.2025	21.000000	USDT	0.24068	5.05428	0.84990651	4.295665	FI-CG-2
Osto NK					0.005054	0.84990651	0.004296	FI-CG-2
Myynti	22.10.2025	21.000000	USDT	0.166752	3.501787	0.86303616	3.022168	FI-CG-1
Tulos (FIFO, tatsächlich)							-1.277793	FI-CG-4
Osto	22.10.2025	27.707403	USDT	0.182416	5.05428	0.86303616	4.362026	FI-CG-2
Osto NK					0.001545	0.86303616	0.001333	FI-CG-2
Myynti	22.10.2025	27.707403	USDT	0.166752	4.620258	0.86303616	3.98745	FI-CG-1
Tulos (FIFO, tatsächlich)							-0.37591	FI-CG-4
Osto	22.10.2025	20.640610	USDT	0.244871	5.05428	0.86303616	4.362026	FI-CG-2
Osto NK					0.001151	0.86303616	0.000993	FI-CG-2
Myynti	22.10.2025	20.640610	USDT	0.166752	3.441858	0.86303616	2.970448	FI-CG-1
Tulos (FIFO, tatsächlich)							-1.392572	FI-CG-4
Osto	22.10.2025	19.069154	USDT	0.26505	5.05428	0.86303616	4.362026	FI-CG-2
Osto NK					0.001063	0.86303616	0.000918	FI-CG-2
Myynti	22.10.2025	19.069154	USDT	0.166752	3.179815	0.86303616	2.744295	FI-CG-1
Tulos (FIFO, tatsächlich)							-1.618649	FI-CG-4
Osto	22.10.2025	1.173997	USDT	4.30519	5.05428	0.86303616	4.362026	FI-CG-2
Osto NK					0.000065	0.86303616	0.000056	FI-CG-2
Myynti	22.10.2025	1.173997	USDT	0.166752	0.195766	0.86303616	0.168953	FI-CG-1
Tulos (FIFO, tatsächlich)							-4.19313	FI-CG-4
Osto	22.10.2025	1.067764	USDT	4.73352	5.05428	0.86303616	4.362026	FI-CG-2
Osto NK					0.00006	0.86303616	0.000051	FI-CG-2
Myynti	22.10.2025	1.067764	USDT	0.166752	0.178051	0.86303616	0.153665	FI-CG-1
Tulos (FIFO, tatsächlich)							-4.208413	FI-CG-4

BNB								
Tapahtuma	Paiva	Nominal	Quote	Hinta/yks.	Yhteensa	Valuuttakurssi	Tulos (EUR)	Ref
Osto	15.11.2021	0.013000	EUR	574.134065	7.463743	0.87382034	6.52197	FI-CG-2
Osto NK					0.152321	0.87382034	0.133101	FI-CG-2
Myynti	24.10.2025	0.013000	USDT	1'128.41	14.66933	0.86117809	12.632906	FI-CG-1
Myyntin kulut					0.00001	0.86117809	0.000008	FI-CG-3
Tulos (FIFO, tatsächlich)							5.977825	FI-CG-4

XDC								
Tapahtuma	Paiva	Nominal	Quote	Hinta/yks.	Yhteensa	Valuuttakurssi	Tulos (EUR)	Ref
Osto	26.09.2022	54.630000	USDT	0.029623	1.618304	1.03669915	1.677695	FI-CG-2
Myynti	30.10.2025	54.630000	USDT	0.05802	3.169633	0.86580087	2.744271	FI-CG-1
Myyntin kulut					0.00317	0.86580087	0.002744	FI-CG-3
Tulos (FIFO, tatsächlich)							1.063831	FI-CG-4

SOL								
Tapahtuma	Paiva	Nominal	Quote	Hinta/yks.	Yhteensa	Valuuttakurssi	Tulos (EUR)	Ref
Osto	11.11.2021	0.022420	EUR	214.768527	4.81511	1.0000	4.81511	FI-CG-2
Osto NK					0.098268	1.0000	0.098268	FI-CG-2
Myynti	11.11.2025	0.022420	EUR	138.269402	3.10	1.0000	3.10	FI-CG-1
Myyntin kulut					0.03	1.0000	0.03	FI-CG-3
Tulos (FIFO, tatsächlich)							-1.843378	FI-CG-4

XXRP								
Tapahtuma	Paiva	Nominal	Quote	Hinta/yks.	Yhteensa	Valuuttakurssi	Tulos (EUR)	Ref
Osto	16.10.2025	0.494100	CHF	2.003643	0.99	1.0000	0.99	FI-CG-2
Osto NK					0.01	1.0000	0.01	FI-CG-2
Myynti	11.11.2025	0.494100	EUR	2.084598	1.03	1.0000	1.03	FI-CG-1
Myyntin kulut					0.01	1.0000	0.01	FI-CG-3
Tulos (FIFO, tatsächlich)							0.02	FI-CG-4

Johdannaiset / futuurit – realisoitu tulos (ote)

Paiva	Coin/Token	Nominal	Quote	Open Trade	Close Trade	Kulu	Realisoitu PnL	Valuuttakurssi	Open Trade (EUR)	Close Trade (EUR)	Kulu (EUR)	Realisoitu PnL (EUR)	Viite
15.09.2025	LINK	-1.8100	USDT	42.5344	43.7803	0.0219	1.2240	0.8499	42.7400	43.7803	0.0186	1.0217	FI-CI-2
15.09.2025	LINK	0.9100	USDT	-21.9582	-21.9901	0.0110	0.0209	0.8499	-21.9724	-21.9901	0.0093	0.0084	FI-CI-2
19.10.2025	ARB	99.2000	PERP	-62.7341	-31.3670	0.0000	-31.3670	1.0000	-62.7341	-31.3670	0.0000	-31.3670	FI-CI-2
22.10.2025	ARB	-185.3000	PERP	0.0000	56.8686	0.0000	56.8686	1.0000	0.0000	56.8686	0.0000	56.8686	FI-CI-2
21.11.2025	OP	-98.9000	USDT	43.7633	29.2744	0.0000	-14.4888	0.8681	41.8515	29.2744	0.0000	-12.5771	FI-CI-2
23.11.2025	QNT	0.5000	USDT	-39.0455	-39.0350	0.0195	-0.0300	1.0000	-39.0650	-39.0350	0.0195	-0.0495	FI-CI-2
23.11.2025	QNT	-0.5000	USDT	39.0155	39.0300	0.0195	-0.0050	1.0000	39.0350	39.0300	0.0195	-0.0245	FI-CI-2
23.11.2025	IMX	-73.0000	USDT	22.8663	22.8709	0.0046	0.0000	1.0000	22.8709	22.8709	0.0046	-0.0046	FI-CI-2
23.11.2025	QNT	-0.4000	USDT	31.3298	31.2040	0.0062	-0.1320	1.0000	31.3360	31.2040	0.0062	-0.1382	FI-CI-2
23.11.2025	QNT	-0.4000	USDT	31.2308	31.2040	0.0062	-0.0330	1.0000	31.2370	31.2040	0.0062	-0.0392	FI-CI-2
23.11.2025	QNT	-0.2000	USDT	15.5989	15.6020	0.0031	0.0000	1.0000	15.6020	15.6020	0.0031	-0.0031	FI-CI-2
27.11.2025	IMX	73.0000	USDT	-24.2753	-23.5790	0.0118	-0.7081	0.8631	-24.1902	-23.5790	0.0102	-0.6213	FI-CI-2
Yhteensa Derivate (Realisoitu PnL EUR)									140.79	153.86	0.00	13.07	

Funding-kulut - erittely (ote)

Paiva	Coin/Token	Quote	Nominal	Preis	Yhteensa	FX	Yhteensa (EUR)	Viite
31.12.2025	ACH	USDT	0.001639	0.00	-0.001639	0.851064	-0.0014	FI-CI-3
31.12.2025	ACH	USDT	0.000067	0.00	-0.000067	0.851064	-0.0001	FI-CI-3
31.12.2025	ACH	USDT	0.003985	0.00	0.003985	0.851064	0.0034	FI-CI-3
30.12.2025	ACH	USDT	0.001555	0.00	-0.001555	0.850557	-0.0013	FI-CI-3
30.12.2025	ACH	USDT	0.000128	0.00	-0.000128	0.850557	-0.0001	FI-CI-3
30.12.2025	ACH	USDT	0.001189	0.00	-0.001189	0.850557	-0.0010	FI-CI-3
29.12.2025	ACH	USDT	0.001698	0.00	-0.001698	0.849907	-0.0014	FI-CI-3
29.12.2025	ACH	USDT	0.001721	0.00	-0.001721	0.849907	-0.0015	FI-CI-3
29.12.2025	ACH	USDT	0.001668	0.00	-0.001668	0.849907	-0.0014	FI-CI-3
28.12.2025	ACH	USDT	0.000806	0.00	-0.000806	1.00	-0.0008	FI-CI-3
28.12.2025	ACH	USDT	0.001571	0.00	-0.001571	1.00	-0.0016	FI-CI-3
28.12.2025	ACH	USDT	0.001708	0.00	-0.001708	1.00	-0.0017	FI-CI-3
27.12.2025	ACH	USDT	0.001325	0.00	-0.001325	1.00	-0.0013	FI-CI-3
27.12.2025	ACH	USDT	0.001718	0.00	-0.001718	1.00	-0.0017	FI-CI-3
27.12.2025	ACH	USDT	0.000863	0.00	-0.000863	1.00	-0.0009	FI-CI-3
26.12.2025	ACH	USDT	0.001393	0.00	0.001393	1.00	0.0014	FI-CI-3
26.12.2025	ACH	USDT	0.001987	0.00	0.001987	1.00	0.0020	FI-CI-3
26.12.2025	ACH	USDT	0.001916	0.00	0.001916	1.00	0.0019	FI-CI-3
25.12.2025	ACH	USDT	0.000529	0.00	-0.000529	1.00	-0.0005	FI-CI-3
25.12.2025	ACH	USDT	0.001667	0.00	-0.001667	1.00	-0.0017	FI-CI-3
25.12.2025	ACH	USDT	0.00123	0.00	0.00123	1.00	0.0012	FI-CI-3
24.12.2025	ACH	USDT	0.000988	0.00	0.000988	0.848392	0.0008	FI-CI-3
24.12.2025	ACH	USDT	0.00098	0.00	-0.00098	0.848392	-0.0008	FI-CI-3
24.12.2025	ACH	USDT	0.000686	0.00	-0.000686	0.848392	-0.0006	FI-CI-3
23.12.2025	ACH	USDT	0.004027	0.00	0.004027	0.848464	0.0034	FI-CI-3
23.12.2025	ACH	USDT	0.004486	0.00	0.004486	0.848464	0.0038	FI-CI-3
23.12.2025	ACH	USDT	0.005231	0.00	0.005231	0.848464	0.0044	FI-CI-3
22.12.2025	ACH	USDT	0.002447	0.00	0.002447	0.851426	0.0021	FI-CI-3
22.12.2025	ACH	USDT	0.000802	0.00	-0.000802	0.851426	-0.0007	FI-CI-3
22.12.2025	ACH	USDT	0.000417	0.00	-0.000417	0.851426	-0.0004	FI-CI-3
21.12.2025	ACH	USDT	0.003769	0.00	0.003769	1.00	0.0038	FI-CI-3
21.12.2025	ACH	USDT	0.003668	0.00	0.003668	1.00	0.0037	FI-CI-3
21.12.2025	ACH	USDT	0.003842	0.00	0.003842	1.00	0.0038	FI-CI-3
20.12.2025	ACH	USDT	0.004756	0.00	0.004756	1.00	0.0048	FI-CI-3
20.12.2025	ACH	USDT	0.003814	0.00	0.003814	1.00	0.0038	FI-CI-3
20.12.2025	ACH	USDT	0.004872	0.00	0.004872	1.00	0.0049	FI-CI-3
19.12.2025	ACH	USDT	0.003198	0.00	0.003198	0.853825	0.0027	FI-CI-3
19.12.2025	ACH	USDT	0.003722	0.00	0.003722	0.853825	0.0032	FI-CI-3
19.12.2025	ACH	USDT	0.002826	0.00	0.002826	0.853825	0.0024	FI-CI-3
18.12.2025	ACH	USDT	0.002829	0.00	0.002829	0.853315	0.0024	FI-CI-3
Yhteensa Funding Fees							0.1609	

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Tulot (esim. staking / mining) - erittely (ote)

Paiva	Coin/Token	Quote	Nominal	Preis	Yhteensa	FX	Yhteensa (EUR)	Viite
08.02.2025	SOLO	USDT	7.928542	0.00	7.928542	1.00	0.00	FI-CI-1
19.10.2025	SOL	USDT	0.00	0.00	0.000073	1.00	0.00	FI-CI-1
19.10.2025	TRX	USDT	0.001166	0.00	0.000319	1.00	0.00	FI-CI-1
19.10.2025	DOT	USDT	0.000664	0.00	0.001726	1.00	0.00	FI-CI-1
19.10.2025	SOL	USDT	0.000003	0.00	0.000433	1.00	0.00	FI-CI-1
19.10.2025	ETH	USDT	0.00	0.00	0.000503	1.00	0.00	FI-CI-1
19.10.2025	TRX	USDT	0.000196	0.00	0.000054	1.00	0.00	FI-CI-1
19.10.2025	SUI	USDT	0.00008	0.00	0.000181	1.00	0.00	FI-CI-1
26.10.2025	SOL	USDT	0.00	0.00	0.00	1.00	0.00	FI-CI-1
26.10.2025	TRX	USDT	0.006428	0.00	0.001662	1.00	0.00	FI-CI-1
26.10.2025	SUI	USDT	0.0004	0.00	0.000909	1.00	0.00	FI-CI-1
26.10.2025	SOL	USDT	0.000013	0.00	0.002233	1.00	0.00	FI-CI-1
26.10.2025	TRX	USDT	0.00	0.00	0.00	1.00	0.00	FI-CI-1
26.10.2025	DOT	USDT	0.001535	0.00	0.004196	1.00	0.00	FI-CI-1
02.11.2025	SOL	USDT	0.000013	0.00	0.002081	1.00	0.00	FI-CI-1
02.11.2025	TRX	USDT	0.00	0.00	0.00	1.00	0.00	FI-CI-1
02.11.2025	DOT	USDT	0.001491	0.00	0.003751	1.00	0.00	FI-CI-1
02.11.2025	SOL	USDT	0.00	0.00	0.00	1.00	0.00	FI-CI-1
02.11.2025	TRX	USDT	0.006518	0.00	0.001667	1.00	0.00	FI-CI-1
02.11.2025	SUI	USDT	0.00041	0.00	0.00082	1.00	0.00	FI-CI-1
09.11.2025	SOL	USDT	0.000013	0.00	0.001804	1.00	0.00	FI-CI-1
09.11.2025	TRX	USDT	0.00	0.00	0.00	1.00	0.00	FI-CI-1
09.11.2025	DOT	USDT	0.001504	0.00	0.004221	1.00	0.00	FI-CI-1
09.11.2025	SOL	USDT	0.00	0.00	0.00	1.00	0.00	FI-CI-1
09.11.2025	TRX	USDT	0.006505	0.00	0.001639	1.00	0.00	FI-CI-1
09.11.2025	SUI	USDT	0.0004	0.00	0.000734	1.00	0.00	FI-CI-1
16.11.2025	SOL	USDT	0.000013	0.00	0.001536	1.00	0.00	FI-CI-1
16.11.2025	TRX	USDT	0.006404	0.00	0.001625	1.00	0.00	FI-CI-1
16.11.2025	SUI	USDT	0.0004	0.00	0.000585	1.00	0.00	FI-CI-1
23.11.2025	SOL	USDT	0.000011	0.00	0.001245	1.00	0.00	FI-CI-1
23.11.2025	TRX	USDT	0.006355	0.00	0.001517	1.00	0.00	FI-CI-1
23.11.2025	SUI	USDT	0.00041	0.00	0.000482	1.00	0.00	FI-CI-1
30.11.2025	SOL	USDT	0.000012	0.00	0.001397	1.00	0.00	FI-CI-1
30.11.2025	TRX	USDT	0.006306	0.00	0.001541	1.00	0.00	FI-CI-1
30.11.2025	SUI	USDT	0.00042	0.00	0.000561	1.00	0.00	FI-CI-1
07.12.2025	SOL	USDT	0.000013	0.00	0.001451	1.00	0.00	FI-CI-1
07.12.2025	TRX	USDT	0.00631	0.00	0.00154	1.00	0.00	FI-CI-1
07.12.2025	SUI	USDT	0.0004	0.00	0.00052	1.00	0.00	FI-CI-1
14.12.2025	SOL	USDT	0.000012	0.00	0.001362	1.00	0.00	FI-CI-1
14.12.2025	TRX	USDT	0.00593	0.00	0.001391	1.00	0.00	FI-CI-1
14.12.2025	SUI	USDT	0.0004	0.00	0.000545	1.00	0.00	FI-CI-1
21.12.2025	SOL	USDT	0.000011	0.00	0.001208	1.00	0.00	FI-CI-1
21.12.2025	TRX	USDT	0.005759	0.00	0.001406	1.00	0.00	FI-CI-1
21.12.2025	SUI	USDT	0.00041	0.00	0.000501	1.00	0.00	FI-CI-1
28.12.2025	SOL	USDT	0.000011	0.00	0.001214	1.00	0.00	FI-CI-1

Paiva	Coin/Token	Quote	Nominal	Preis	Yhteensa	FX	Yhteensa (EUR)	Viite
28.12.2025	 TRX	 USDT	0.005849	0.00	0.00141	1.00	0.00	FI-CI-1
28.12.2025	 SUI	 USDT	0.00041	0.00	0.000509	1.00	0.00	FI-CI-1
Yhteensa Tulot (aus Tabelle)							0.00	

Huomautukset (Suomi, Verohallinto)

- Tama raportti on tekninen yhteenvedo eika korvaa veroneuvontaa.
- Luovutusvoitot ja -tappiot tulee ilmoittaa Suomen Verohallinnon ohjeiden mukaisesti (MyTax / veroilmoitus).
- Hankintamenon maaritys perustuu raportissa kaytettyyn menetelmaan (FIFO tai hankintameno-olettama, jos sovellettu).
- 1 000 EUR -rajan arviointi perustuu luovutushintojen summaan; lopullinen verokohtelu vahvistuu verotuksessa.
- Staking-/reward-tulot, futures/perpetuals ja funding-maksut on esitetty erikseen, jotta ne voidaan kohdistaa oikeisiin MyTax-kohtiin.

Legal Notices and Disclaimer

1. Purpose and Scope

This report is prepared for the use of individuals who are tax residents holding cryptocurrency and other digital assets as personal (non-business) investments. The information contained herein is provided for informational purposes only and does not constitute legal or tax advice. It does not replace individual advice from a qualified tax professional or attorney.

2. Data Sources and Price Provenance

Prices and exchange rates used in this report are sourced from industry-standard providers (including CoinGecko and cryptocurrency exchange APIs) and the European Central Bank (ECB) reference rate system. CoinTaxReporting considers these sources reliable but does not independently verify their accuracy or completeness. No liability is accepted for errors or omissions in prices derived from these sources. In case of discrepancy, the official statements from the relevant trading platform take precedence.

3. Legal Basis and Regulatory Changes

The tax treatment presented in this report is based on applicable tax legislation, case law, and administrative guidance in effect at the time of preparation. Tax laws and their interpretation by tax authorities are subject to change and may affect the tax treatment of cryptocurrency transactions retroactively or prospectively. CoinTaxReporting assumes no obligation to update this report following any change in law or guidance.

4. Transfers Between Wallets and Exchanges

Transfers between wallets and exchange accounts held by the same beneficial owner are assumed to be tax-neutral internal transfers (not disposals). Transfers to a different beneficial owner (e.g. gifts, sales off-exchange) may constitute taxable events. Please consult a tax advisor to assess the tax treatment of any such transfers.

5. Foreign Currency Conversion

Amounts denominated in foreign currencies have been converted using the ECB reference rate at the time of each transaction. For currencies not covered by the ECB system (e.g. certain stablecoins or non-ECB fiat currencies), rates from cryptocurrency exchange APIs have been used as approximations. Foreign currency gains may be separately taxable; a separate itemisation is not possible in all cases.

6. Calculation Method (FIFO)

Gains and losses on cryptocurrency disposals are calculated using the **First In, First Out (FIFO)** method. The use of this method may produce results that differ from other permitted cost-basis methods. Please consult your tax advisor to determine whether the FIFO method is appropriate for your individual tax situation.

7. Staking, Mining, Airdrops and Other Income

Income from staking, mining, airdrops, lending interest, and similar activities is reported as ordinary income at the fair market value at the time of receipt. The tax classification of such income (e.g. ordinary income vs. capital gain, personal vs. business activity) must be assessed individually and may vary by jurisdiction. Airdrops are valued at market price on the date received.

8. DeFi, Liquidity Mining and NFTs

The tax treatment of DeFi protocols, liquidity mining, yield farming, and NFT transactions can be complex and may deviate from standard cryptocurrency treatment. In particular, deposits and withdrawals from liquidity pools may constitute taxable disposals. NFT transactions are generally treated analogously to cryptocurrency disposals. We recommend that these transactions be reviewed individually by a tax professional familiar with digital asset taxation.

9. Loss Offsetting

Losses from cryptocurrency transactions may only be offset against gains of the same type within the same tax year, subject to applicable jurisdiction rules. Loss carryforward and cross-account netting rules vary by jurisdiction. Please consult your tax advisor regarding the specific rules applicable to your situation.

10. Margin Trading, Futures and Derivatives

Gains and losses from margin trading, futures, perpetuals, and options may be subject to different tax treatment compared to spot transactions. Consult a qualified tax advisor regarding the specific rules applicable to derivative instruments in your jurisdiction.

11. Completeness of Data

This report is based solely on the transaction data imported into CoinTaxReporting. Transactions that were not imported, or that could not be captured due to API limitations, are not reflected. It is the taxpayer's responsibility to verify the completeness of imported data by cross-referencing the official

statements of each relevant trading platform.

12. Limitation of Liability

CoinTaxReporting, its employees, partners, and contractors accept no liability for any damages arising from the use of this report, including without limitation any tax assessments, penalties, interest, or other financial consequences. This report does not substitute for individualised tax advice. We strongly recommend that all tax-relevant positions be reviewed by a licensed tax advisor or accountant before filing your tax return.